

## Records Disposal for Retirement Boards

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## Instructions: Records Disposal for Retirement Boards\*

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1. The following is a list of standard records that can be found in the custody of county retirement boards. This list includes records and forms currently mandated for their use in carrying out specific statutory responsibilities.

2. This schedule is arranged alphabetically by record category e.g., accidental death, administration and finance, disability and then alphabetically by the title of the record series.

3. Each disposal schedule has a schedule number and revision date in the upper right-hand corner. The schedule number has two parts, the department number and the schedule's year of origin.

4. Any records series title with an asterisk (\*) may be destroyed without the permission of the Supervisor of Public Records, following the expiration of the specified retention period.

5. Each entry on the schedule includes: record series title; form identification, if applicable; legal citation (including statutory references to the Massachusetts General Laws); minimum period for which the record must be maintained; whether or not the record must be retained in hard copy format e.g., if the record cannot be microfilmed and destroyed; and the series number.

6. In each instance in which the disposal period is "after exhaustion of benefits and satisfactory audit thereof," benefits should be regarded as not having been exhausted until benefits due both the member and beneficiaries have been paid in total.

7. If the phrase "settlement of levy" is used in the disposition section of the disposal schedule, it designates the closure of all accounts for a particular levy though payment, abatement, or taking of property for taxes.

DS 17/90:  
Disposal  
Schedule  
Information &  
Procedures

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**DS 17/90:  
Disposal  
Schedule  
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(cont.)**

8. Before submitting disposal requests to the Supervisor, be sure that the records are not subject to any current or pending litigation or public records request, and that the prescribed retention period has fully expired for each record to be destroyed.

9. Records created prior to 1870 cannot be destroyed.

10. To destroy records included on this disposal schedule, the retirement board's legal records custodian should submit to the Supervisor of Public Records two copies of a letter substantially in the form suggested here, indicating: schedule number; date of last schedule revision; series number; estimated volume; inclusive dates for each series to be destroyed; and the date of the last audit or settlement of levy, if applicable. Where the disposal period refers to "Completion of satisfactory audit or final settlement of levy" or "After termination," include these or other variable dates so that the eligibility for destruction of the records in question may be checked.

The retirement board's legal records custodian should sign both copies of the letter. One copy of this letter will be returned to the retirement board's legal records custodian with the Supervisor's approval.

Following receipt of this approval, all records included in the written request may be legally destroyed, subject to any conditions specified thereon. Any record may be retained beyond this time at the discretion of the retirement board's legal records custodian.

Original records cannot be destroyed without the written permission of the Supervisor of Public Records.

11. To destroy records that have been microfilmed and that are on the disposal schedule, the retirement board's legal records custodian should submit to the Supervisor of Public Records two copies of a letter substantially in the form suggested here, indicating: schedule number; date of last schedule revision; series number; estimated volume; inclusive dates for each series to be destroyed; and the date of the last audit or settlement of levy, if applicable. Where the disposal period refers to "Completion of satisfactory audit or final settlement of levy" or "After termination," include these or other variable dates so that the eligibility for destruction of the records in question may be checked.

The retirement board's legal records custodian should sign both copies of the letter. One copy of this letter will be returned to the retirement board's legal records custodian with the Supervisor's approval.

Following receipt of this approval, all records included in the written request may be legally destroyed, subject to any conditions specified thereon. Any record

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may be retained beyond this time at the discretion of the retirement board's legal records custodian.

12. To destroy records that are not included on this disposal schedule, refer to the Administration/Personnel (23/89) records disposal schedules. This schedule includes records held in common by various municipal offices.

To destroy a record that is not presently included on this disposal schedule or the Administration/Personnel (23/89) disposal schedule, submit a letter in duplicate to the Supervisor of Public Records. The letter should indicate: schedule number; date of last schedule revision; series number; estimated volume; inclusive dates for each series to be destroyed; and the date of the last audit or settlement of levy, if applicable. If possible, attach a photocopy of the record.

13. If items subject to audit are dated with the current fiscal year and have already been audited, they should be retained through the end of the applicable fiscal year (June 30) or later, as necessary. If items subject to audit are dated with the current calendar year and have already been audited, they should be retained through the end of the applicable calendar year (Dec. 31) or later, as necessary.

14. Disposal schedules apply to information, not the media containing the information. If records maintained on electronic media (for example, magnetic tape, disk or optical data storage systems) are printed out in an eye-readable format (paper or microfilm), the original electronic records may be immediately destroyed. In this case a permission letter would not need to be sent to the Supervisor of Public Records.

If the electronic record is the sole source of the information, it must be treated in the same manner as its hard copy counterparts for the purposes of disposal, and must be maintained in accordance with the disposal schedule.

*\* These instructions were copied from the Web site of the Secretary of the Commonwealth: [www.state.ma.us/sec](http://www.state.ma.us/sec)*

**DS 17/90:  
Disposal  
Schedule  
Information &  
Procedures  
(cont.)**

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## Web Location: Records Disposal Schedule & Instructions for Retirement Boards

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The Records Disposal Schedule for Retirement Boards is posted on the Web site of the Secretary of the Commonwealth. In order to access this schedule,

- Go to [www.state.ma.us/sec](http://www.state.ma.us/sec)
- Click on State Records Center  
*(near bottom of middle column)*
- Click on Mass Archives  
*(middle of left-hand column)*
- Click on the Records Management Unit  
*(toward top of right-hand column)*
- Under Records Disposal Schedules, click on Municipal Disposal Schedules  
*(scroll down middle column)*
- Scroll down to Retirement Board (DS 17/90 rev. 2/91)

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## Attachment A: Records Disposal Schedule for Retirement Boards

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### **DSI 7/90 (Rev. 2/91)**

- 17 is the schedule number
- 90 is the year the schedule was issued
- 2/91 is the revision date and month

*This schedule was copied from the Web site of the Secretary of the Commonwealth:  
[www.state.ma.us/sec](http://www.state.ma.us/sec)*

Function	Series name (* =perm not required for destruction)	Legal citation	Disposition period	Hardcopy retention required	Series number	Date last revised
Accidental Death.	Accidental Death Records	c.32 s.9, 840 CMR 9.02(3)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.61	2/4/91
Administration and Finance.	Accounts Journal	c.32, 840 CMR 4.01	Permanent.	No	17.1	12/6/91
Administration and Finance.	Actuarial Valuation Studies or Reports	c.32	Permanent.	No	17.2	2/4/91
Administration and Finance.	Amount to be Paid to Pension Fund, Actuary's Notification	c.32 s.22(7) (c)	7 years.	No	17.3	2/4/91
Administration and Finance.	Amount to be Paid to Pension Fund, Certification to Mayor or Selectmen and Disbursing Officer	c.32 s.22(7)(c)(ii)	7 years.	No	17.4	2/4/91
Administration and Finance.	Annual Report (to PERA)	c.32 s.20(5)(h), c.32 s.23(2)(e), 840 CMR 5.03(1)	7 years.	No	17.6	2/4/91
Administration and Finance.	Annual Report, Request for Filing Extension	840 CMR 5.03(2)	7 years.	No	17.7	2/4/91
Administration and Finance.	Annual Reports (to Mayor or Selectmen)	c.32 s.20(5)(i)	After use, provided one mint published copy is retained by municipality.	No	17.5	2/4/91
Administration and Finance.	Audit Report	c.32 s.21(1) (c), 840 CMR 25	7 years.	No	17.8	2/4/91
Administration and Finance.	Bonds of Fiduciaries	c.32, 840 CMR 17.01	7 years after expiration of bond.	No	17.9	2/4/91
Administration and Finance.	Cash Book	840 CMR 4.01	7 years.	No	17.10	2/4/91
Administration and Finance.	Check Registers	c.32, c.260 s.2	7 years.	No	17.12	2/4/91
Administration and Finance.	Checks, Cancelled	c.32 , c.260 s.2	7 years.	No	17.11	2/4/91
Administration and Finance.	Establishment of System, Certificate of	c.32 s.28(3),(4),(5)	Permanent.	No	17.13	2/4/91
Administration and Finance.	General Correspondence		3 years, provided no informational or evidential value.	No	17.14	2/4/91
Administration and Finance.	General Ledger	c.32, 840 CMR 4.01	Permanent.	No	17.14	2/4/91
Administration and Finance.	Investment Control Cards	c.32 s.23(2)	7 years following maturation or divestment of investment.	No	17.15	2/4/91
Administration and Finance.	Invoices	c.7 s.50, c.32 s.20(5)(f), c.260 s.2	7 years.	No	17.16	2/4/91



Administration and Finance.	Listing of Disabled Members Who Have Not Filed an Annual Statement of Earnings	c.32 ss.6,21, 840 CMR 10.14	7 years.	No	17.17	2/4/91
Administration and Finance.	Meeting Minutes (including Executive Session)	c.32 s.20(5)(a), c.34 ss.9F-9G,10,14, c.39 s.23A, c.66 s.5A	Permanent.	Yes	17.18	2/4/91
Administration and Finance.	Receipts for Administrative Expenses	c.32, c.260 s.2	7 years.	No	17.19	2/4/91
Administration and Finance.	Requests for Reimbursement for COLA and Statutorily Mandated Benefit Increases		7 years.	No	17.19	2/4/91
Administration and Finance.	Supplementary Rules	c.32 s.21(4), 840 CMR 14	Permanent.	No	17.21	2/4/91
Administration and Finance.	Tax Withholding Statement (W2-P)	c.32, 26 CFR 1.6001-1	7 years.	No	17.22	2/4/91
Administration and Finance.	Trial Balance Book	c.32, 840 CMR 4.01	7 years.	No	17.23	2/4/91
Administration and Finance.	Vouchers	c.32 s.23(2)(a)	7 years.	No	17.24	2/4/91
Administration and Finance.	Warrants (Payments to Retirees and Beneficiaries and Refunds to Members Leaving Service)	c.32	7 years.	No	17.25	2/4/91
Disability.	Disability Benefit Records	c.32 ss.6,7, 840 CMR 9.02(2) (1), 10.16 (1 (6), 10.18 (4)	After exhaustion of benefits, provided satisfactory audit has been completed withdrawn, PERA 9-2 and 9-3 may be disposed of.	No	17.62	2/4/91
Disability.	Hearing Records	c.32, 840 CMR 10.12 (1)-(3) (b-h)	After completion of satisfactory audit, provided satisfactory audit has been completed.	No	17.63	2/4/91
Disability.	Notification to Disabled Member of Failure to File Annual Statement of Earnings	c.32 ss.6,21, 840 CMR 10.14(5)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.64	2/4/91
Elections.	Appeals to Board of Election Officer's Decision	c.32 s.20(3), 840 CMR 7.02	2 years after election.	No	17.26	2/4/91
Elections.	Ballots (including Disqualified and Absentee)	c.32 s.20(3), 840 CMR 7.06, 7.08	2 years after election.	No	17.27	2/4/91
Elections.	Nomination Papers	c.32 s.20(3), 840 CMR 7.04	2 years after election.	No	17.28	2/4/91
Elections.	Notice of Election	c.32 s.20(3), 840 CMR 7.03	2 years after election.	No	17.29	2/4/91

Elections.	Notification of Election Results	c.32 s.20(3), 840 CMR 7.10	2 years after election.	No	17.30	2/4/91
Investments.	Exemption File (Including Document Showing Why Exemption Should Not Be Revoked, Application for Exemption and Continued Exemption, Commissioner's. Form PERA 19-1	c.32 ss.21,23, 840 CMR 19	50 years.	No	17.31	2/4/91
Investments.	Investment Advisors' Disclosure Statements	c.32, 840 CMR 17.04, (7)(a-c),(8)	7 years after termination of employment of advisor.	No	17.32	2/4/91
Investments.	Invoices Submitted by Investment Managers and Custodians	c.32 ss.21,23, 840 CMR 16	7 years after termination of employment of managers and custodians.	No	17.33	2/4/91
Investments.	Monthly Report from System's Investment Manager and Custodian	c.32 ss.21,23, 840 CMR 16.03	7 years after termination of employment of advisor and custodian.	No	17.34	2/4/91
Investments.	Orders to and Brokers Confirmations of Purchases and Sales	c.32 ss.21,23	7 years after transaction.	No	17.35	2/4/91
Investments.	Semiannual Review of Investment Performance and Minutes of Semi-Annual Meeting with Investment Advisor	c.32 ss.21,23, 840 CMR 16.05(2)	7 years after termination of employment of investment advisor.	No	17.36	2/4/91
Investments.	Statement of Investment Objectives (including Updates). Form PERA 18-1, 18-2	c.32 ss.21,23, 840 CMR 18.02, 18.04	Permanent.	No	17.37	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Accumulated Total Deductions, Request for Return to Member	c.32 s.11	80 years.	No	17.38	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Assignment Documents	c.32 ss.15,19	7 years following exhaustion of benefits, provided satisfactory audit has been completed.	No	17.39	2/4/91

Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Calculation Verification Forms (from PERA)	c.32, 840 CMR 9.03(1)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.40	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Certificates of Birth, Marriage and Divorce	c.32 s.18	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.41	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Certification that 18-to 22-year old Child is a Full-time student	c.32 ss.7(2)(a), (iii), 12B, 9(2)(d)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.42	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Change of Beneficiary Blank	c.32 s.11(2) (c)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.43	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Contributory Retirement Appeals Board Decisions	c.32 s.16(4)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.44	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Disclosure of Member Information Records	c. 4 s. 6(27), c. 66, c. 32, 840 CMR 6	3 years following exhaustion of benefits, provided satisfactory audit has been completed.	No	17.45	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Documentation by Member of Time and Compensation for Public	c.32 s.91	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.53	2/4/91

Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Membership Control Cards	c.32 s.20(5)	80 years.	No	17.46	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	New Entrant Enrollment Blank	c.32 s.11(2) (c).	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.47	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Non-Contributory Retirement Benefit Records (includes All Veteran's Claim)	c.32 ss.56-60, 840 CMR 9.02(4)(c).	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.48	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Notice of Injury from Member and/or Department Head	c.32 s.7(1) and (3)	80 years.	No	17.49	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Notification of Leave of Absence		After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.51	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Notification to Inactive Members that Interest has Ceased to Accrue	c.32 ss.11(1)(b), 22(6)(c).	80 years.	No	17.50	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Options on Retirement, Election	c.32 s.12(2)(a-c)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.52	2/4/91

Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Requests for Reimbursement for Prorated Pensions and Transfer of Funds in Response Thereto	c.32 s.3(8)(c). c.32 s.3(8)(c).	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.54	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Retirement Payment Cards		After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.55	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Service Buy-back Forms or Letters	c.32, 840 CMR 15.02	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.56	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Survivorship Records (includes Benefits)	c.32	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.57	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Veteran's Benefits Records and all Documentation Establishing Status. Form DD-214, Veteran's 9-5	c.32 s.5, 840 CMR 9.02	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.58	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Waiver of Retirement Allowance	c.32 s.90B	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.59	2/4/91
Membership Files. Following items are constituent elements of the Retirement Benefits Case File, but may be treated as individual record series for disposition purposes.	Worker's Compensation, History of	c.32 s.14	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.60	2/4/91

Rehabilitation Records.	Rehabilitation Records	c.32 (7-10)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.65	2/4/91
Rehabilitation Records.	Request by Disabled Member to Reduce or Withdraw Board's Request for Refund	c.32 ss.6,21, 840 CMR 10.14(3)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.66	2/4/91
Rehabilitation Records.	Request for Refund from Disabled Member	c.32 ss.6,21, 840 CMR 10.14(3)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.67	2/4/91
Rehabilitation Records.	Statement of Earnings from Member	c. 32 ss. 6,21	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.68	2/4/91
Service After 70.	Members Age 70 or over, Election of Deductions	c.32 ss.90G(1/2), 840 CMR 11.01	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.76	2/4/91
Service After 70.	Members Continuing in Service After Age 70 Records	c.32 ss.90F, 90G, 840 CMR 11.02	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.77	2/4/91
Service After 70.	Notice to Group 1 Member 180/120 Days Prior to 70th Birthday	c.32 s.90F 90G, 840 CMR 11.01	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.78	2/4/91
Service After 70.	Notice to Member over Age 70 and Have Deductions Taken	c.32 s.90G(1/2)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.79	2/4/91
Service Between 65 and 70.	Annual Certification of Member's	c.32 s.90H	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.69	2/4/91
Service Between 65 and 70.	Appointing Authority Request for Medical Examination, Request for. Form PERA 12-2	c.32 s.90H, 840 CMR 12.03	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.70	2/4/91
Service Between 65 and 70.	Department Head's Statement 2 and 4 Members	c.32 s.90H	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.71	2/4/91

Service Between 65 and 70.	Medical Questionnaire to be Completed by Member. Form PERA 12-3	c. 32 s.90H, 840 CMR 12.03(3)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.72	2/4/91
Service Between 65 and 70.	Notification that Member May Continue in Service Past Age 65. Includes Member Response.. Form PERA 12-1	c.32 s.90H, 840 CMR 12.01	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.73	2/4/91
Service Between 65 and 70.	Notification that Member May Not Continue in Service Past Age 65	c.32 ss.90H, 840 CMR 12.01	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.74	2/4/91
Service Between 65 and 70.	Physician's Certification. Form PERA 12-1	c.32 s.90H, 840 CMR 12.03(4)	After exhaustion of benefits, provided satisfactory audit has been completed.	No	17.75	2/4/91
Superannuation Records.	Superannuation Retirement Benefits Records. Includes Allowance and Calculation Forms (PERA 9-1, 9-2 or 9-3) and Letter of Withdrawal of Application). Form PERA 9-1, 9-2, 9-3	c.32 s.5, 840 CMR 9.02(1)(a),(b)	After exhaustion of benefits, provided satisfactory audit has been completed, unless request withdrawn. If application is withdrawn, PERA 9-1, 9-2 and 9-3 may be disposed of.	No	17.80	2/4/91

